

IN THE CLAIMS:

Please cancel claims 29 and 30 without prejudice or disclaimer

Please amend the claims as follows:

1. (Four Times Amended) A low resistance value resistor comprising:

a resistor body comprised by a resistive alloy;

at least two electrodes, comprised by metal strips of flat tetragonal shape having a high electrical conductivity, each of said metal strips having a length equal with a width of said resistor body, and affixed on one surface of the resistor body separately wherein a diffusion layer is formed at an interface between the resistor body and the metal strip or in an interior of the resistor body under the metal strip;

an insulation layer covering a portion of said surface of the resistor body defined between said electrodes; and

another insulation layer entirely covering another surface of said resistor body opposite to the surface of the resistor body having the electrodes.

21. (Amended) A low resistance value resistor according to claim 1, further comprising a fused solder layer having a thickness of 2-10 μm on each surface of the electrodes, said fused solder layer being formed by fused solder material of Sn:Pb=9:1 (weight %) or lead-free solder material.

31. (Amended) A low resistance value resistor according to claim 1, wherein said insulation layer comprises one of epoxy resin, an acrylic resin, a fluorine resin, a phenol resin, a silicone resin, and a polyimide resin.

32. (Amended) A low resistance value resistor according to claim 1, wherein said another insulation layer comprises one of epoxy resin, an acrylic resin, a fluorine resin, a phenol resin, a silicone resin, and a polyimide resin.

33. (Amended) A low resistance value resistor comprising:

a resistor body comprised by a resistive alloy;

at least two electrodes, comprised by metal strips of flat tetragonal shape having a high electrical conductivity, each of said metal strips having a length equal with a width of said resistor body, and affixed on one surface of the resistor body separately wherein a diffusion layers is formed at an interface between the resistor body and the metal strip or in an interior of the resistor body under the metal strip;

two bonding electrodes disposed at both ends of a surface of the resistor body opposite to the surface having the electrodes; and

a straight and uniform current path formed in the resistor body between said at least two electrodes.

45. (Amended) A low resistance value resistor comprising:

a resistor body comprised by a resistive alloy;

at least two electrodes, comprised by metal strips of flat tetragonal shape having a high electrical conductivity, each of said metal strips having a length equal with a width of said resistor body, and affixed on one surface of the resistor body separately, wherein a diffusion layer is formed at an interface between the resistor body and the metal strip or in an interior of the resistor body under the metal strip; and

two bonding electrodes disposed at both ends of a surface of the resistor body opposite to the surface having the electrodes.

46. (Amended) A low resistance value resistor according to claim 45, further comprising a fused solder layer having a thickness of 2-10 μm on each surface of the electrodes, said fused solder layer being formed by fused solder material of Sn:Pb=9:1 (weight %) or lead-free solder material.

Please **Add** the following new claims:

54. A resistor comprising:

a resistor body having a resistive alloy;

two metal strips of flat tetragonal shape forming separate electrodes on one surface of the resistor body; and

two bonding electrodes disposed at both ends of a surface of the resistor body opposite the surface having the electrodes.

55. A resistor comprising:

a resistor body having a resistive alloy;

at least two metal strips of flat tetragonal shape forming separate electrodes on one surface of the resistor body;

a first insulation layer covering the surface of the resistor body between the electrodes; and

a second insulation layer entirely covering a surface of the resistor body opposite the surface having the electrodes.

56. A resistor comprising:

a resistor body having a resistive alloy;

two metal strips of flat tetragonal shape forming separate electrodes on one surface of the resistor body; and

a current path in the resistor body that is straight and uniform everywhere between the electrodes.

57. A method of forming a resistor comprising:

attaching two metal strip electrodes of flat tetragonal shape onto a surface of the resistor body, each of the electrodes extending along a width of the resistor body; and
removing a portion of the resistor body along a length of the resistor body to set a resistance value of the resistor.

58. A method according to claim 57, wherein said removing is by shaving off a thickness of the resistor.

59. A method according to claim 57, wherein said removing removes an edge portion of the resistor body.